



AN ACT REVISING THE REPORTING AND PAYMENT DATES FOR PER CAPITA LIVESTOCK FEES; AMENDING SECTIONS 15-24-903, 15-24-905, 15-24-906, 15-24-921, AND 81-7-603, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-24-903, MCA, is amended to read:

"15-24-903. Duty of owner to assist in assessment. (1) The owner of livestock, as defined in 15-24-921, or the owner's agent shall ~~at the time of assessment make and deliver to the department for the county or counties where the owner's livestock were located on February 1 a written statement, under oath, listing the owner's different kinds of livestock within the county or counties, together with a listing of their marks and brands by March 1 of each year~~ an electronic or written statement, under oath, listing the number of the owner's livestock and the county or counties where the livestock were located on February 1 of the same year.

(2) As used in this section, "agent" means any person, persons, company, or corporation, including a feedlot operator or owner of grazing land, who has charge of livestock on ~~the assessment date~~ the assessment date."

Section 2. Section 15-24-905, MCA, is amended to read:

"15-24-905. Livestock brought into state -- notice to department. The owner or the agent, manager, or supervisor of any person, corporation, or association bringing livestock into this state after February 1 shall immediately after the livestock cross the state line ~~forward to the department a certified letter, complete a livestock reporting form~~ containing the name of the owner of the livestock, the number of livestock, ~~the brand on the livestock, the ages of the livestock, the time and place at which the livestock were brought across the state line,~~ and the county or counties into which the livestock are moved. ~~The department of livestock shall at least once each month furnish from its own records to the department a list of the number and kind of livestock moved into each county, together with the name of the owner of the livestock.~~"

Section 3. Section 15-24-906, MCA, is amended to read:

"15-24-906. Collection of fee on livestock. The department, upon receipt of the ~~letter~~ livestock reporting form provided for in 15-24-905 or other information that livestock ~~has~~ have been brought into a county from outside of the state after February 1 in any year, shall immediately proceed under the provisions of this part."

Section 4. Section 15-24-921, MCA, is amended to read:

"15-24-921. Per capita fee to pay expenses of enforcing livestock laws. (1) ~~In addition to appropriations made for those purposes, a~~ A per capita fee is authorized and directed to be imposed by the department on all poultry and bees, all swine 3 months of age or older, and all other livestock 9 months of age or older in each county of this state. The fee is in addition to appropriations and is to help pay for the purpose of ~~aiding in the payment of the salaries and all expenses connected with the enforcement of the livestock laws of the state and for the payment of bounties on wild animals as provided in 81-7-104.~~

(2) The per capita fee is due on ~~November 30~~ May 31 of each year. The penalty and interest provisions contained in 15-1-216 apply to late payments of the fee.

(3) As used in this section, "livestock" means cattle, sheep, swine, poultry, bees, goats, horses, mules, asses, llamas, alpacas, domestic bison, ostriches, rheas, ~~and~~ emus, and domestic ungulates."

Section 5. Section 81-7-603, MCA, is amended to read:

"81-7-603. County commissioners permitted to ~~levy~~ require per capita license fee on cattle. (1) To defray the expense of protection, the board of county commissioners may require all owners or persons in possession of ~~any~~ cattle 9 months of age or older in the county on ~~the regular assessment date~~ the regular assessment date of each year, as provided in 15-24-903, to pay a per capita license fee in an amount to be determined by the board. All owners or persons in possession of cattle 9 months of age or older coming into the county after ~~the regular assessment date~~ the regular assessment date and subject to the per capita levy under the provisions of Title 15, chapter 24, part 9, are subject to payment of the license fee.

(2) Upon the order of the board of county commissioners, the license fee may be imposed by entering the name of the licensee ~~upon~~ on the assessment record of the county by the department of revenue. The license fee is payable to and must be collected by the county treasurer. When levied, the fee is a lien upon the property,

both real and personal, of the licensee. If the person against whom the license fee is levied does not own real estate against which the license fee is or may become a lien, then the license fee is payable immediately upon its levy and the treasurer shall collect the fee in the manner provided by law for the collection of personal property taxes that are not a lien upon real estate.

(3) The fees must be placed in a predatory animal control fund separate from the fund provided for in 81-7-303. The money in the predatory animal control fund may be expended by the board of county commissioners only for the predatory animal control program. Interest earned on money in the fund must be deposited in the fund.

(4) Money from any source may be deposited in the predatory animal control fund provided for in this section to carry out the provisions of this part."

Section 6. Effective date. [This act] is effective January 1, 2016.

Section 7. Applicability. [This act] applies to tax years beginning after December 31, 2015.

- END -

I hereby certify that the within bill,
SB 0062, originated in the Senate.

Secretary of the Senate

President of the Senate

Signed this _____ day
of _____, 2015.

Speaker of the House

Signed this _____ day
of _____, 2015.

SENATE BILL NO. 62
INTRODUCED BY T. BROWN
BY REQUEST OF THE DEPARTMENT OF REVENUE

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